

M41-Party Don Feb 2012

Party Donations Return for the year ending 31 December 2011



Fill in boxes highlighted in yellow
If completing the form manually - also fill in orange boxes

Party Name

MANA MOVEMENT

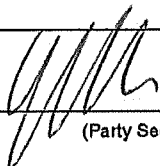
Party Secretary Name

GERARD HEHIR

Declaration

I declare that to the best of my knowledge this return contains all donations and information required pursuant to section 210 of the Electoral Act 1993, is an accurate record of the party donations and is not false in any material particular.

Signed:


(Party Secretary)

Date:

23/04/12

Where you have completed the return electronically you will need to print the return. The return needs to be signed and dated by the party secretary and both the party secretary and the auditor must initial each page of the return. The signed return and the auditor's report must be received by the Electoral Commission before **Monday 30 April 2012**. Returns can be filed:

- < By post at PO Box 3220 Wellington 6140
- < Delivered to Level 9, 17-21 Whitmore Street, Wellington
- < By fax to 04 495 0031
- < By email to enquiries@elections.govt.nz

Please note, where the return is sent by fax or email the original signed return should also be sent or delivered to the Electoral Commission.

Checklist

| | |
|--|-------------------------------------|
| Parts A to G completed (if no donations in a Part, then answer Nil in the first row) | <input checked="" type="checkbox"/> |
| Party Secretary has initialled every page | <input checked="" type="checkbox"/> |
| All relevant supporting documentation supplied to auditor | <input checked="" type="checkbox"/> |
| Auditor has stamped and initialled every page | <input checked="" type="checkbox"/> |
| Auditors report enclosed | <input checked="" type="checkbox"/> |
| Representation letter enclosed, if used | <input checked="" type="checkbox"/> |



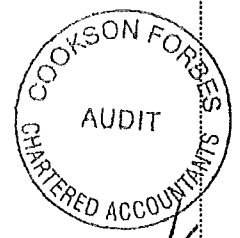
A: Every donor who has donated over \$15,000 during the year
 Sections 210(1)(a) and 210(2)

This part: - Includes aggregations from the same donor (including those exceeding \$30,000 that have been reported during the year under section 210c)
 - does not include contributors to donations, anonymous or overseas donations, donations protected from disclosure, or donations not exceeding \$15,000 (see Parts B, C, D, E and F)

The requirement to identify whether a donation contains contributions is in section 210(1)(b)

| | | Party Name | | Total A \$0.00 | |
|----|--------------|-----------------|--|--|---|
| | | MANA MOVEMENT | | NIL | |
| | Donor's name | Donor's address | Date donation received (or dates of each aggregated donation) DDMMYYYY | Does the donation contain contributions? (Yes or No) | Amount of donation or total aggregated donations \$0.00 |
| 1 | NIL | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |

Party Secretary Initial: *MS*



Auditor Stamp/Initial: *[Signature]*

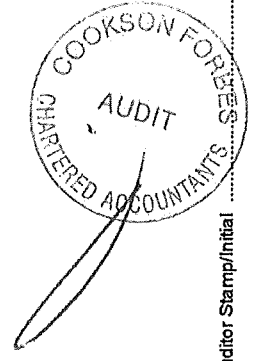


D: (i) Every donation from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5),207k

Note: If a donation from an overseas person is over \$1,500 (either on its own or when aggregated with all other donations made by or on behalf of the same overseas person during the year) the party is entitled to keep \$1,500 and within 20 working days must either return the excess to the donor or pay the excess to the Electoral Commission.

Overseas person is defined in section 207k, along with the requirements to relinquish some donations with overseas components

| | | Total \$0.00 | | | | Total \$0.00 | | | | Party Name | NIL |
|------------------------|---------------------------|---|---|---|--|--|-------------------|---------------|--|---------------|-----|
| | | NIL | | | | NIL | | | | MANA MOVEMENT | |
| Name of overseas donor | Address of overseas donor | Amount of overseas donation or total aggregated overseas donations \$0.00 | Date overseas donation received or dates of each aggregated donation DD/MM/YYYY | Was the excess returned to the donor or paid to the Electoral Commission? | Amount returned to donor or paid to Electoral Commission | Date excess returned to donor or paid to Electoral Commission DD/MM/YYYY | Amount of payment | Date received | | | |
| 1 | NIL | | | | \$0.00 | DD/MM/YYYY | \$0.00 | DD/MM/YYYY | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |



Handwritten signature

Party Secretary Initial: Auditor Stamp/Initial:

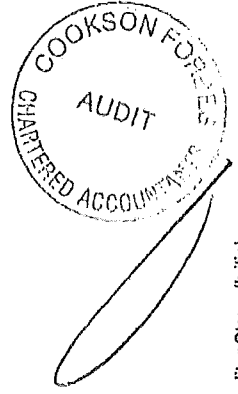


E: (i) Every donation with contributions from an overseas person that was over \$1,500 Sections 210(1)(d) and 210(5),207k

Note: If an overseas contribution is over \$1,500, within 20 days, the party must either return the entire donation to the donor or pay it to the Electoral Commission.

Overseas person is defined in section 207k, along with the requirements to relinquish some donations with overseas components

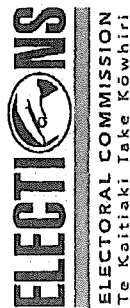
| Total \$0.00 | | Party Name | | | | Nil | |
|-------------------------|----------------------------|------------------------|--|--|-------------------|---------------|--|
| MANA MOVEMENT | | | | | | | |
| Name of overseas person | Address of overseas person | Amount of contribution | Donation number in Part A or Part D that the contribution was part of and date donation made e.g. A13 13/08/2011 | Date donation returned to donor or paid to Electoral Commission DD/MM/YYYY | Amount of payment | Date received | (For Electoral Commission office use only) |
| NIL | | \$0.00 | | DD/MM/YYYY | \$0.00 | DD/MM/YYYY | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |



[Handwritten Signature]

Party Secretary Initial:

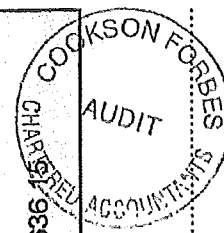
Auditor Stamp/Initial:



G: Details of all other party donations received
Section 210(6A)

This part - includes all other party donations received. The requirement to identify these is in section 210(6A) (a) - (d)

| Party Name | Total Number of Donations | Total \$0.00 |
|--|---------------------------|----------------------------------|
| MANA MOVEMENT | 10 | \$37,584.15 |
| Description of Donation | Number of Donations No. | Total Amount of Donations \$0.00 |
| Number of anonymous donations not exceeding \$1,500 | NIL | |
| Number of overseas donations not exceeding \$1,500 | NIL | |
| Number of donations exceeding \$1,500 but not exceeding \$5,000 | 8 | \$24,948.00 |
| Number of donations exceeding \$5,000 but not exceeding \$15,000 | 2 | \$12,636.15 |



[Signature]
Auditor Stamp/Initial

Party Secretary Initial: *[Signature]*



24 April 2012

Cookson Forbes & Associates Ltd
Chartered Accountants
PO Box 541
Opotiki

Dear Fred

**Letter of Representation for Party Donations Return
for the 2011 calendar year**

This representation letter is furnished in connection with the return of party donations for the 2011 calendar year (the return) by MANA (the Party) made in accordance with section 210 of the Electoral Act 1993 (the Act) which has been audited by you in accordance with section 210A of the Act.

I understand that your audit was conducted in accordance with the relevant provisions of the Act and the Auditing and Assurance Standards issued by the New Zealand Institute of Chartered Accountants.

I confirm and take responsibility for the following representations after taking all reasonable steps to assure myself of them:

- 1 The return has been prepared in accordance with the relevant provisions of the Act.
- 2 I am responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the return. I have done this, and all explanations or demonstrations of this to you have been complete and accurate.

A handwritten signature in black ink, consisting of a large loop followed by a vertical line and a small flourish at the bottom.

- 3 All records, documents and accounts (records) have been kept by the Party (including subsidiary entities) and made available to you, and these materials will be retained in accordance with the requirements of the Act.
- 4 I have disclosed to you:
 - 4.1 any material transactions not disclosed in the records;
 - 4.2 any alleged, suspected or proven illegal activity under the Act or other legislation potentially relevant to the return;
 - 4.3 the fact of, and results from, any assessment made by me that considered whether the records of the Party may be materially misstated or incomplete for any reason.
- 5 The return contains the total returnable donations received by the Party in the 2011 calendar year. The return includes:
 - 5.1 donations in the form of money, goods or services paid for by others, discounts given on goods or services provided to the party, premiums paid in respect of good or services provided by the party, and credit provided to the party at terms more favourable than the prevailing commercial terms, including the value of GST on any of those items;
 - 5.2 donations of more than \$15,000 in aggregate from an individual donor, contributions to donations of more than \$15,000 in aggregate from an individual contributor, and anonymous and overseas donations and contributions of more than \$1,500;
 - 5.3 payments received from the Electoral Commission of donations protected from disclosure.
- 6 The return's contents have been determined by considering the questions set out in the Appendix to this letter and the relevant provisions of the Act.
- 7 Where an assessment has been made of the reasonable market value of a donation, the basis of the assessment is fair and appropriate, and has been properly applied and recorded.
- 8 Any and all misstatements you have identified during the course of your audit have been adjusted in the final return.
- 9 I have completed my own procedures, distinct from your audit processes, to evaluate the accuracy and completeness of the return.

10 The return is free of any material misstatements or omissions.

These representations are made in terms mutually agreed between us, and to supplement information obtained by you from the records of the Party and to confirm information given to you orally.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'G. Hehir', with a stylized flourish at the end.

Gerard Hehir

Party Secretary

APPENDIX to Letter of Representation

The return's contents have been determined by considering, in the following sequence, these questions and the relevant provisions of the Act:

11 What benefits to the party were "donations"?

11.1 What gifts of money did the party receive?

Any money donated to the party, regardless of method of payment, is a donation [section 207 definition of **party donation**]. This includes donations protected from disclosure [see below].

11.2 What gifts of goods or services did the party receive?

Any goods or services donated to the party are donations, including the value of GST [section 207 definition of **party donation**, and section 207A].

11.3 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided to the party at a discount?

Where the reasonable market value is more than \$1,500, the difference in value (discount) is a donation [section 207 definition of **party donation** at paragraph (a)(i), and section 207A].

11.4 What was the difference between the contract price and the reasonable market value (including GST) of any goods or services provided by the party at a premium?

The difference in value (premium) is a donation [section 207 definition of **party donation** at paragraph (a)(ii), and section 207A].

11.5 What was the value to the party of the terms and conditions of any credit provided to the party on more favourable terms and conditions than prevailed at the time?

The value to the party of the more favourable terms and conditions is a donation [section 207 definition of **party donation** at paragraph (a)(iii)].

12 What donations were made to the "party"?

12.1 Was the donation provided to the party or to any person or organisation on behalf of the party? [section 207 definition of **party donation**]

The "party" is the registered political party [section 3 definition of **party**, and paragraph 14 below].

Apart from candidate donations [paragraph 13 below], all donations received throughout the party administration whether at the national or local level (or other subsidiary entities) must be returned as being received by the party.

The only segment of political parties recognised distinctly in electoral law is "candidates" (and Members of Parliament, for some election expense purposes only).

13 Do any of the donations identified above, or components of those donations, fall within the party donation exclusions? [section 207 definition of **party donation** at paragraph (b)]

- the labour of any person provided free of charge by that person
- any candidate donation that is included in a candidate donation return filed under section 209

Do not include these items in the calculation of party donations.

14 Apart from donations protected from disclosure, which persons made "donations" to the party and which persons made "contributions to a donation"? [section 210(1) and paragraph 15 below]

14.1 Did person A make the donation directly to the party (or any person or organisation involved in the administration of the affairs of the party)?

If yes:

- Person A is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **party donation**].

Include this donation in the calculation of donations from person A.

If no:

- 14.2 Did person A give their donation to another person or organisation (person B) to forward on (transmit) to the party?

If yes:

- Person A is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **transmitter**, and section 207B].

Include this donation in the calculation of donations from person A.

- Person B is a "transmitter" and is not a donor [section 21 definition of **donor** and definition of **transmitter**, and section 207B].

Do not include this transmission in the calculation of donations or contributions from person B.

If no:

- 14.3 Did person A give their donation to another person or organisation (person C) with the knowledge or expectation that it would be wholly or partly applied to funding a donation to the party?

If yes:

- Person A is a "contributor" and made a "contribution to a donation" [section 207 definition of **contribution** and definition of **contributor**, and section 207C].

Include this contribution in the calculation of contributions to donations from person A.

- Person C is a "donor" and made a "donation" [section 207 definition of **donor** and definition of **donation funded from contributions**, and section 207C].

Include the donation that person A contributed to (that is, the entire donation that was given to the party by person C) in the calculation of donations from person C.

NOTE: whether an intermediary is a **transmitter** of a donation on behalf of a donor, or is a **donor** making a donation funded from contributions, will be a question of fact taking into account all of the provisions pertaining to **transmitters** and **contributions**.

15 Which donations must be included in the return? [section 210]

15.1 Which donors donated more than \$15,000 in aggregate during the calendar year? [section 210(1)(a)]

This includes any donations made through a transmitter [paragraph 14.2 above].

➤ Include these donations in the return in **Part A**

15.2 Which contributors to a donation contributed more than \$15,000 in aggregate during the calendar year? [section 210(1)(b)]

➤ Include these contributions in the return in **Part B**

15.3 Which anonymous donations exceeded \$1,500 and who was the excess returned or paid to? [section 207 definition of anonymous, section 207I and section 210(1)(c)]

➤ Include these donations in the return in **Part C**

15.4 Which donations or contributions to a donation made by overseas persons exceeded \$1,500 and who was the excess returned or paid to? [section 207K(1) definition of overseas person and the remainder of section 207K, and section 210(1)(d)]

➤ Include these donations and contributions in the return in **Part D**

15.5 How much did the party receive from the Electoral Commission in payments of donations protected from disclosure and how much interest was included in those payments? [section 208D and section 210(1)(e)]

➤ Include these donations in the return in **Part E**

COOKSON FORBES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the readers of the Party Donation Return of Mana.

We have audited the attached Party Donation return (the Return) of The Mana Party (Mana) for the year ended 31 December 2011. The Return sets out party donations received as defined under the Electoral Act 1993.

Mana Executive Responsibilities

The party's financial agent is responsible for the preparation of the Return. The Return includes a statutory declaration by the Mana secretary that to the best of their knowledge;

- The Return contains all donations and information required pursuant to section 210 of the Electoral Act 1993.
- The Return is not false in any material particular.

Auditor's Responsibilities

It is our responsibility to express an independent opinion on the Return presented by the Mana financial agent and report my opinion to you.

Basis of Opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the Return. It also includes assessing the significant estimates and judgements made by the financial agent and Mana secretary in the preparation of the Return.

We conducted our audit in accordance with generally accepted auditing standards in New Zealand and section 210A of the Electoral Act 1993. We planned and performed the audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Return is free from material misstatement, whether caused by fraud or error. Other than in our capacity as auditor, we have no relationship with or interest in Mana.

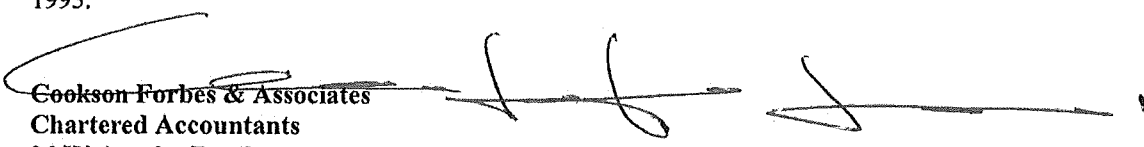
Emphasis of Matter – receipt of donations

In common with organisations of a similar nature, control over donations received in certain circumstances prior to being recorded is limited and there are no practical audit procedures to determine the effect of that limited control.

Audit Opinion

Notwithstanding the contents in the emphasis on matter paragraph above, we believe that we have obtained all of the information and explanations that we have required.

In our opinion, the Mana Donations Return for the year ended 31 December 2011 fairly reflects the party's donations received and required to be disclosed under section 210 of the Electoral Act 1993.


Cookson Forbes & Associates
Chartered Accountants
96 Waioweka Road
OPOTIKI

30 April 2012